






APPLICATION FOR REASSESSMENT

See reverse side for full instructions.

We, the undersigned taxpayers of the (Town) (Village) (City) of _____, County of _____, being the owners of five percent (5%) or more of the assessed valuation of all property in such taxation district according to the assessment for the year 20____, respectfully declare that the assessed valuations as appearing in the assessment roll for such year are inequitable between various taxpayers, that said assessment has not been made in substantial compliance with law, and that the interest of the public will be promoted by reassessment thereof, do hereby petition the Department of Revenue, pursuant to Section 70.75 of the Statutes, to order a reassessment of all the taxable property of the taxation district for such year.

DATE		LIST ASSESSED VALUE		
1ST SIGNER'S NAME (PRINT)	SIGNATURE	Real Property	Personal Property	Total
Address	Phone Number			

		LIST ASSESSED VALUE		
SIGNER'S NAME (PRINT)	SIGNATURE	Real Property	Personal Property	Total
				
Address				
				
Address				
				
Address				
				
Address				
				
Address				
TOTALS THIS PAGE				
GRAND TOTALS (ALL PAGES)				

Total Assessed Valuation from the Assessment Roll for the Year 20____	Real Property			
	Personal Property			
	Total		X 5%	

INSTRUCTIONS

First Signer should:

1. Complete blanks at the top of the application. On line 1 fill in the municipality and county, and on line 3 fill in the year for which the assessments are being complained.
2. Complete date, name, address and phone number legibly.
3. Make certain that the assessments appearing on the application are from the assessment roll (year) being complained of.
4. Consult with the local clerk of the municipality to determine the total amount of assessed value that must appear on the application in order to fulfill the 5% requirement.
5. Determine the total assessed value for each page and make the proper calculations at the bottom of page 1.

Other Signers should:

1. Complete date, name and address.
2. Insert appropriate assessed value (for the year being complained).
3. Contact your local clerk for unknown assessments.

Mail Form to:

Bureau of Equalization
Wisconsin Department of Revenue
2135 Rimrock Road, #6-97
PO Box 8971
Madison, WI 53708-8971

APPLICATION FOR REASSESSMENT

Page _____ of _____

☐ Town
☐ Village of _____, County of _____
☐ City

		LIST ASSESSED VALUE		
SIGNER'S NAME (PRINT)	SIGNATURE	Real Property	Personal Property	Total
 Address				
 Address				
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TOTALS THIS PAGE				

HOW IS A PETITION FOR REASSESSMENT INVESTIGATED?

After a petition for reassessment under s. 70.75 has been received and verified, the Department of Revenue conducts an investigation. This investigation is two-phased. First, a public hearing is conducted at which interested parties may present testimony in favor of, or in opposition to, the petition. This testimony is used by the Department to determine the focus of the second phase of the investigation. The second phase is a multi-faceted field investigation in which points are awarded in several categories. The focus of that investigation is a review of overall assessment equity, based on statutory requirements and accepted assessment practices. The maximum possible is 100 points and the minimum acceptable is 70 points. The categories and possible points are as follows:

Assessment equity / level of assessment	
Uniformity between classes of property (e.g. residential vs. commercial vs. agricultural, etc.)	20 Pts. Max.
Uniformity within classes of property (e.g. between residential property owners)	35 Pts. Max.
Aggregate level of assessment	5 Pts. Max.
Assessor related components, including: office procedures, maps, property records, approaches to value, public relations.	30 Pts. Max.
Municipal related components, including: public relations, Board of Review	10 Pts. Max.
TOTAL	100 Pts. Max.

Uniformity between classes of property measures the relative difference in level of assessment between the major assessment classes comparing the highest and lowest assessment ratios of those classes. To determine uniformity within assessment classes, the Department uses analysis of sales and, if necessary, sample appraisals, to develop statistical indicators of overall assessment equity. The sales and/or sample appraisals are compared to the current assessment of those same properties. Statistical indicators are then developed to measure uniformity within individual assessment classes. Points are awarded on a sliding scale; from 0 to 20 points for uniformity between classes and 0 to 35 points for uniformity within classes of property.

Finally, the aggregate, or overall, level of assessment is measured by comparing the total assessed value of all real estate and personal property in the municipality to the equalized value of the same. In general, the closer the level of assessment is to 100%, the better the assessment equity. Taxpayers can better understand assessments that more accurately reflect full market value, and a level of assessment near 100% generally indicates that the assessor has completed a review of current market indicators to develop equitable assessments. Aggregate levels of assessment that fall in the 90% to 110% range earn 5 points. Levels below 90% or above 110% earn 0 points.

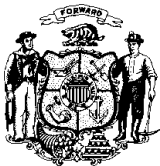
Assessor-related and municipal-related points are awarded based on interviews with the assessor and clerk, and reviews of local records. Points can vary from 0 to 30 for assessor-related and from 0 to 10 for municipal-related, depending on the number of positive responses to interview questions.

Based on testimony from the public hearing and information gathered in its investigation, the Department makes one of three determinations:

1. Order supervision of a reassessment of the year complained of.
2. Order supervision of the succeeding year's assessments.
3. Deny the petition

In all three cases, costs of the investigation, and reassessment or succeeding assessment, if ordered, are borne by the municipality.

There is also a fourth alternative. The Department may dismiss a petition for reassessment if, before an order related to the petition is issued, the municipality involved enacts a resolution to employ expert help under s. 70.055 to aid in assessing its property, and hires that expert help using the standard contract specified by the Department.



70.75 REASSESSMENT GUIDE

INTRODUCTION

The Board of Review procedures are designed to provide legal remedy and relief from excessive assessment for individual parcels of property. However, the Legislature has also provided remedy in those situations where the legality or equity of the entire assessment roll is in question.

Section 70.75 (Reassessments) of the Statutes permits the owners of not less than 5 percent of the assessed value of all the taxable property in any taxation district to file a written complaint with the Department of Revenue. The basis of the complaint must be that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment.

REASSESSMENT AND REVALUATION EXPLAINED

There are many considerations which arise with regard to a revaluation or reassessment of a taxation district. Perhaps the greatest confusion lies in the misunderstanding of the terms “reassessment” and “revaluation.” These words are erroneously used interchangeably, and it is important to note the primary differences between the two.

The term “reassessment,” as it relates to Section 70.75 of the Statutes, means the actual doing over of the assessment roll. Such action would be taken if, after a full investigation, the Department of Revenue was satisfied that a complaint appeared to have merit. One or more persons would be appointed by the Department to prepare a new roll. The assessment roll completed by the appointed person(s) is then a legal substitute for the original assessment roll. Reviewing and correcting is done by a special three-person Board of Correction also appointed by the Department. All fees and expenses are paid by the Department and then charged back to the taxation district. Correction of the inequalities may be made in the subsequent year if the reassessment cannot be completed in time to take the place of the original assessment. This results in adjustments being made in the next levy with property owners either charged additional taxes or credited with overpayments, depending on the reassessed value of their property.

The term “revaluation,” while not used specifically in Section 70.055 of the Statutes, usually refers to the hiring of expert help in making the assessment. In this case, the previous year’s assessment roll is not affected.

A revaluation under Section 70.055 is initiated when the local governing body passes a resolution declaring that it is in the public interest to employ expert help to aid in making the assessments. When a revaluation is performed under this section, the local assessor is not relieved of any responsibilities. Both the expert help and the assessor act together as an assessment board in exercising the powers and duties of the assessor during the expert’s employment. The municipality is responsible for the payment of the expert help.

Closely related to the terms discussed is a “supervised assessment.” This is an alternative to a reassessment provided for under Section 70.75 (1). Under this alternative, one or more persons are appointed by the Department of Revenue to assist the assessor in making the assessment of the following year. Supervision of the work is done by the Department. Expenses are paid by the Department and then charged back to the taxation district. The effect of a supervised assessment is essentially the same as a revaluation under 70.055.

A complete revaluation of all taxable real and personal property within a taxation district is periodically necessary. There may be several reasons for this: (1) the current assessment may not have been made in substantial compliance with the law; (2) inequities may exist among the properties within classes of property; (3) inequities may exist between the classes of property; (4) the governing body may desire an updating of records to show the physical characteristics of all taxable real and personal property; (5) a governing body may desire an original inventory of all its taxable property; (6) the assessment level may not be in compliance with current law, which requires each major class of property to be within 10% of the state’s equalized value for the corresponding major class. A complete revaluation may be the only remedy.

70.75 REASSESSMENT ADMINISTRATIVE PROCEDURE

TIME FOR APPLICATION

The Department of Revenue will not take jurisdiction in any reassessment application until the assessment complained of has been completed by the assessor and the Board of Review has discharged its duties.

VERIFICATION OF STATUTORY REQUIREMENTS

After receiving the application or petition for reassessment, the Department sends a copy of the petition to the clerk of the taxation district. The clerk must verify that the signers of the petition own property whose aggregate assessed value for the year complained of is not less than 5 percent of the assessed value of all taxable property in such taxation district.

HEARING CONDUCTED BY THE DEPARTMENT

As a part of its investigation into the merits of the application for reassessment, the Department is required to hold a hearing within or near the taxation district in which the reassessment is sought. This is an administrative hearing which is basically fact finding. Notice of such hearing specifying the time and place shall be mailed to the clerk of the taxation district and the first signer of the application for reassessment not less than 8 days before the time fixed for the hearing. At such hearing, testimony may be offered as to the inequity or equity of the assessment, whether or not the public interest will be promoted by a reassessment and such other matters as may be desired by the Department of Revenue. All witnesses will be sworn in with testimony tape recorded. Anyone testifying will be asked to:

1. Give name and address.
2. State whether for or against a reassessment.
3. State whether a formal objection was made before the local Board of Review regarding the assessment in the assessment roll for the year under investigation.
4. Present testimony that directly relates to proving or disproving the need for a reassessment.

The uniformity of assessments may be examined by comparing the assessment to sales ratio of numerous properties which have sold within the taxation district. The assessment to sales ratio is obtained by dividing the assessed value of a specific property by the sale price of that property. Substantial variations in the assessment to sales ratios tends to indicate the existence of inequities.

The hearing is only part of the considerations taken into account by the Department. Subsequent to the hearing, a full investigation is made which includes reviewing testimony presented, existing assessment records and valuation procedures.

INVESTIGATION BY DEPARTMENT OF REVENUE

When the hearing required by law has been held, an investigation is made of the assessment uniformity or disparity by the staff of the Department of Revenue. Depending upon the circumstances in each appeal, the field investigation involves the following considerations:

1. Dispersion Studies – A random sample of parcels from the assessment roll for the year in question is selected for further investigation.
2. When sufficient sales are available, a detailed statistical analysis of assessment/sales ratios is performed and evaluated.
3. Existing Record Cards and Maps – An evaluation is made of the data base contained on the record cards relative to land and improvements. The real estate record cards are of vital importance; if a taxation district has adequate records available, it is often possible for the local assessor to correct inequities in the subsequent assessment rolls.
4. Valuation Procedures – The valuation procedures, as they pertain to real and personal property, are analyzed. For example, the method used in valuing land with respect to classification, soil types, frontages, etc., are examined; personal property assessment compliance and audit procedures are considered.
5. The ratio of assessment for the various classes are examined to determine if equity exists between the classes of property.

The law requires that all costs of the Department of Revenue in connection with reassessment or special supervision under Section 70.75 shall be borne by the taxation district.

FINAL DETERMINATION AND ORDER

The interests of the public and all information in the files and records of the Department of Revenue, as well as the testimony given at the hearing and the results of the field investigation are considered before final determination is made regarding any application for reassessment. In issuing such determination and order, the Department has three alternatives:

1. It may order a reassessment of all or of any part of the taxable property in the taxation district pursuant to Section 70.75 (1).
2. It may order a special supervision of succeeding assessments pursuant to Section 70.75 (3).
3. It may deny or dismiss the application for reassessment for the reason that such application is without merit and not in the public interest.